Commonwealth of Virginia

Walter J. Kucharski, Auditor

Auditor of Public Accounts
P.O. Box 1295
Richmond, Virginia 23218

March 2, 2010

The Honorable William H. Logan, Jr.
Chief Judge
County of Warren Juvenile and Domestic Relations Court
P.O. Box 228
Woodstock, VA 22664

Audit Period: July 1, 2008 through June 30, 2009
Court System: County of Warren
Judicial District: Twenty-Sixth

We are performing a statewide audit of the Juvenile and Domestic Relations Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review we noted certain matters that required management's attention and corrective action. These matters included:

During the audit period, the Supreme Court of Virginia had no formal guidance regarding approval of Clerk's leave submitted to the electronic leave reporting system. The Supreme Court of Virginia has since issued interim guidance regarding the implementation of internal controls over this process, and this court promptly implemented those controls.

Proper Documentation of Destruction of Manual Receipt Books

The Clerk destroyed two manual receipt books without following the certificate of destruction instructions provided by the Office of the Executive Secretary. As a result, the auditor could not determine what receipts remained unused. The Clerk should have properly document the destruction of any manual receipt book to ensure full and accurate accountability of manual receipts under her control.

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        We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:clj

cc: The Honorable William W. Sharp, Judge
          Linda M. Beatty, Clerk
          Paul F. DeLosh, Director of Judicial Services
           Supreme Court of Virginia